

**Wisconsin Department of Revenue 2-D Barcode File Layout
Draft 2005 1NPR w/optional Schedule FC**

Code Field	Form Line #	Description	Picture Clause	Max size	Acceptable Values	Notes
Header Information						
1	Header	Version Number	PIC X	2	T1	Current FTA Standard Version
2	Header	Developer code	PIC 9	4		Your Assigned FTA code
3	Header	Jurisdiction	PIC X	2	WI	State of Wisconsin
4	Header	Form Type	PIC X	4	1NPR	Wisconsin Form 1NPR
5	Header	Current year	PIC 9	2	05	2005
6	Header	Software version	PIC 9	2	00	If revised, change to 01 & must be approved
*** 2005 WI Form 1NPR page 1 ***						
7	Amended	Amended Return check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
8	SS#	Your Social Security Number	PIC 9	9		
9	SS#	Spouse's Social Security Number	PIC 9	9		
10	Name	Your Legal Last Name	PIC X	16		
11	Name	Legal First Name & Middle Initial	PIC X	11		
12	Name	If a Joint Return, Spouses Legal Last Name	PIC X	16		
13	Name	Spouse's Legal First Name and Middle Initial	PIC X	11		
14	Address	Home Address (number and street)	PIC X	30		
15	City	City or Post Office	PIC X	24		
16	State	State	PIC X	2		
17	Zip Code	Zip Code	PIC 9	5		
18	Filing Status	Single check box	PIC 9	1	1 or blank	
19	Filing Status	Married Filing Joint Return check box	PIC 9	1	2 or blank	
20	Filing Status	Married Filing Separate Return check box-Fill in SS# Above	PIC 9	1	3 or blank	
21	Filing Status	Head of Household check box	PIC 9	1	4 or blank	
22	Filing Status	Also, Check here if Married check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
23	Resident Status	Full-Year Resident of Wisconsin check box	PIC 9	1	1 or blank	
24	Resident Status	Nonresident of Wisconsin check box	PIC 9	1	2 or blank	
25	Resident Status	Part-Year Resident of Wisconsin check box	PIC 9	1	3 or blank	
26	State Elec	State Election Campaign Fund check box-You	PIC 9	1	1 or 3	1 if checked or 3 if blank
27	State Elec	State Election Campaign Fund check box-Your Spouse	PIC 9	1	1 or 3	1 if checked or 3 if blank
28	Tax District	City check box	PIC X	1	C or blank	
29	Tax District	Village check box	PIC X	1	V or blank	
30	Tax District	Town check box	PIC X	1	T or blank	
31	Tax District	Fill in Name	PIC X	24		
32	Tax District	County of	PIC X	12		
33	Tax District	School District	PIC 9	4		
34	1a	Wages, Salaries, Tips, etc-Federal	PIC 9	9		
35	1b	Wages, Salaries, Tips, etc-Wisconsin	PIC 9	9		
36	2b	Taxable Interest-Wisconsin	PIC 9	9		Can't be a negative number
37	3b	Ordinary Dividends-Wisconsin	PIC 9	9		Can't be a negative number
38	6a	Business Income or (loss)-Federal	PIC 9	9		
39	6b	Business Income or (loss)-Wisconsin	PIC 9	9		
40	11a	Rental Real Estate, Royalties, Partnerships.....Federal	PIC 9	9		
41	11b	Rental Real Estate, Royalties, Partnerships.....Wisconsin	PIC 9	9		
42	12a	Farm Income or (loss)-Federal	PIC 9	9		
43	12b	Farm Income or (loss)-Wisconsin	PIC 9	9		
44	13b	Unemployment Compensation	PIC 9	9		Can't be a negative number

**Wisconsin Department of Revenue 2-D Barcode File Layout
2005 1NPR w/optional Schedule FC**

*** 2005 WI Form 1NPR page 2 ***						
Code Field	Form Line #	Description	Picture Clause	Max size	Acceptable Values	Notes
45	32b	Wisconsin Income	PIC 9	9		
46	33a	Federal Income	PIC 9	9		
47	34	Divide Line 32 by Line 33....	PIC 9	7		Carry decimal to 4 places -.-.-.
48	35	Fill in Larger of Wisconsin Income or Federal Income....	PIC 9	9		
49	36a	If You or Your Spouse Can be Claimed as a Dependent....check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
50	36b	Aliens check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
51	36c	Find the Standard Deduction for Amount on Line 33...	PIC 9	9		Can't be a negative number
52	37	Subtract Line 36c from Line 35	PIC 9	9		
53	38a	Deduction For Exemptions	PIC 9	9		Can't be a negative number
54	38b	Fill in Number of Dependents	PIC 9	2		
55	38c	If You were age 65 or Over check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
56	38c	If Your Spouse was age 65 or Over check box	PIC 9	1	1 or 3	1 if checked or 3 if blank
57	39	Subtract Line 38a from Line 37	PIC 9	9		
58	40	Tax	PIC 9	7		Can't be a negative number
59	41	Itemized Deduction Credit	PIC 9	7		Can't be a negative number
60	42a	School Property Tax Credit-Rent Paid in 2005 Heat Inc.	PIC 9	7		Can't be a negative number
61	42a	School Property Tax Credit-Rent Paid in 2005 Heat Not Inc.	PIC 9	7		Can't be a negative number
62	42a	School Property Tax Credit from Renters Table	PIC 9	3		Can't be a negative number
63	42b	Property Taxes Paid on Home in 2005	PIC 9	7		Can't be a negative number
64	42b	Property Tax Credit from Table	PIC 9	3		Can't be a negative number
65	44	Subtract Line 43 from Line 40	PIC 9	7		Can't be a negative number
66	46	Multiply Line 44 by Ratio on Line 45	PIC 9	7		Can't be a negative number
*** 2005 WI Form 1NPR page 3 ***						
67	48	Armed Forces Member Credit	PIC 9	3		Can't be a negative number
68	49	Working Families Tax Credit	PIC 9	3		Can't be a negative number
69	50	Add Lines 47 and 48	PIC 9	7		Can't be a negative number
70	51	Subtract Line 49 from Line 46	PIC 9	7		Can't be a negative number
71	52	Alternative Minimum Tax	PIC 9	7		Can't be a negative number
72	53	Add Lines 50 and 51	PIC 9	7		Can't be a negative number
73	54	Married Couple Credit	PIC 9	3		Can't be a negative number
74	55a	Other Credits-Schedule MS	PIC 9	7		Can't be a negative number
75	55b	Other Credits-Schedule DI	PIC 9	7		Can't be a negative number
76	55c	Other Credits-Schedule VC (Part I)	PIC 9	7		Can't be a negative number
77	55d	Other Credits-Schedule VC (Part II)	PIC 9	7		Can't be a negative number
78	55	Other Credits-Total	PIC 9	7		Can't be a negative number
79	56	Add Lines 54 and 55	PIC 9	7		Can't be a negative number
80	57	Subtract Line 56 from Line 53	PIC 9	7		Can't be a negative number
81	58	Recycling Surcharge	PIC 9	7		Can't be a negative number
82	59	Sales and Use Tax	PIC 9	7		Can't be a negative number
83	60	Endangered Resources Donation	PIC 9	5		Can't be a negative number
84	61	Packers Football Stadium Donation	PIC 9	5		Can't be a negative number
85	62	Breast Cancer Research Donation	PIC 9	5		Can't be a negative number
86	63	Veterans Trust Fund Donation	PIC 9	5		Can't be a negative number
87	64	Penalties on IRA's.....	PIC 9	5		Can't be a negative number
88	64	Penalties on IRA's.....x .33=	PIC 9	5		Can't be a negative number
89	65	Add Lines 57 through 64	PIC 9	7		Can't be a negative number
90	66	Wisconsin Income Tax Withheld	PIC 9	7		Can't be a negative number
91	67	2005 Wisconsin Estimated Tax Paid and Amount Applied from 2004	PIC 9	7		Can't be a negative number
92	68	Earned Income Credit Number of Qualifying Children	PIC 9	2		
93	68	Earned Income Credit-Federal Credit	PIC 9	5		Can't be a negative number
94	68	Earned Income Credit	PIC 9	5		Can't be a negative number
95	69	Farmland Preservation Credit	PIC 9	5		Can't be a negative number
96	70	Net Income Paid to Another State (State Abbreviation)	PIC X	2		
97	70	Net Income Paid to Another State	PIC 9	5		Can't be a negative number
98	71	Homestead Credit			N/A-see file layout for Form 1NPR w/ScheduleH or Form 1NPR w/Schedule H-EZ	
99	72	Farmland Tax Relief Credit-Property Taxes on Farmland	PIC 9	7		Can't be a negative number
100	72	Farmland Tax Relief Credit-Property Taxes on Farmland x .20	PIC 9	5		Can't be a negative number
101	73	Veterans and Surviving Spouses Property Tax Credit	PIC 9	5		Can't be a negative number
102	74	Add Lines 65 through 73	PIC 9	7		Can't be a negative number

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2005 1NPR w/optional Schedule FC**

*** 2005 WI Form 1NPR page 4 ***						
Code Field	Form Line #	Description	Picture Clause	Max size	Acceptable Values	Notes
103	75	Amount You Overpaid-\$	PIC 9	7		Can't be a negative number
104	75	Amount You Overpaid-cents	PIC 9	2		Can't be a negative number
105	76	Refunded to You-\$	PIC 9	7		Can't be a negative number
106	76	Refunded to You-cents	PIC 9	2		Can't be a negative number
107	77	Applied to Your 2006 Estimated Tax-\$	PIC 9	7		Can't be a negative number
108	77	Applied to Your 2006 Estimated Tax-cents	PIC 9	2		Can't be a negative number
109	78	Amount You Owe-\$	PIC 9	7		Can't be a negative number
110	78	Amount You Owe-cents	PIC 9	2		Can't be a negative number
111	79	Underpayment Interest-\$	PIC 9	7		Can't be a negative number
112	79	Underpayment Interest-cents	PIC 9	2		Can't be a negative number
113	1	Sched 1-Itemized Deduction Credit-Medical & Dental Exp.	PIC 9	8		Can't be a negative number
114	2	Sched 1-Interest Paid From Line 14, Federal Schedule A	PIC 9	8		Can't be a negative number
115	3	Sched 1-Gifts to Charity From Line 18, Federal Schedule A	PIC 9	8		Can't be a negative number
116	4	Sched 1-Add Lines 1 through 3	PIC 9	8		Can't be a negative number
117	1a	Sched 2-Married Couple Cr-Taxable Wages-Yourself	PIC 9	8		
118	1b	Sched 2-Married Couple Cr-Taxable Wages-Spouse	PIC 9	8		
119	2a	Sched 2-Married Couple Cr-Net Profit or Loss..-Yourself	PIC 9	8		
120	2b	Sched 2-Married Couple Cr-Net Profit or Loss..-Spouse	PIC 9	8		
121	4a	Sched 2-Married Couple Cr-Add Amounts From Fed 1040...Yourself	PIC 9	8		
122	4b	Sched 2-Married Couple Cr-Add Amounts From Fed 1040...Spouse	PIC 9	8		
*** 2005 WI Form 1NPR w/optional FC-(FC page 1)***						
123	4	Acres	PIC 9	4		
*** 2005 WI Form 1NPR w/optional FC-(FC page 2)***						
124	10	Total Household Income	PIC 9	7		
125	11a	Fill in the Net 2005 Property Taxes on Which This Claim is Based	PIC 9	7		Can't be a negative number
126	15a	Fill in 100% of Amount From Line 14	PIC 9	7		Can't be a negative number
127	15b	Fill in 80% of Line 14 Amount	PIC 9	7		Can't be a negative number
128	15c	Fill in 70% of Line 14 Amount	PIC 9	7		Can't be a negative number
129	15d	Multiple percentages from Worksheet	PIC 9	7		Can't be a negative number
130	16	10% Special Minimum Credit	PIC 9	7		Can't be a negative number
131	17	Credit Based on Prior Year's Law	PIC 9	7		Can't be a negative number
132	18	Farmland Preservation Credit	PIC 9	7		Can't be a negative number
133		END OF DATA	PIC X		*EOD*	

1NPR

Nonresident & part-year resident

Wisconsin
income tax

2005

For the year Jan. 1-Dec. 31, 2005,
or other tax year

beginning: _____, 2005

ending: _____, 20____.

Check box
if this is an
amended
return ▶ **7**

Your social security number 8	Spouse's social security number 9
------------------------------------	--

Your legal last name 10		Legal first name and middle initial 11		State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check box(es). 26 You 27 Your spouse Checking the box(es) will not change your tax or refund.
If a joint return, spouse's legal last name 12		Spouse's legal first name and middle initial 13		
Home address (number and street) 14				
City or post office 15		State 16	Zip code 17	Tax district Check proper box and fill in name of Wisconsin city, village, or town, and the county in which you lived at the end of 2005 or before leaving Wisconsin (non-residents leave blank). 28 City 29 Village 30 Town Fill in name ▶ 31 County of 32 School district Fill in your school district number (see page XX) 33

Filing status

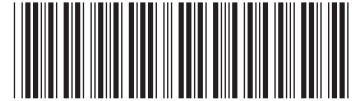
- 18** Single
- 19** Married filing joint return (even if only one had income)
- 20** Married filing separate return. Fill in spouse's SSN above. _____ Fill in spouse's full name here ▼
- 21** Head of household (with qualifying person) (see page XX). Also, check here if married. ▶ **22**

Resident status

 Check the box(es) that applies

- 23** Full-year resident of Wisconsin
- 24** Nonresident of Wisconsin; Resident of _____ (state)
- 25** Part-year resident of Wisconsin from _____ to _____ (month/day)

NOTE If you changed your legal residence from Wisconsin to another state during 2005, complete the residence questionnaire on page XX.



Income

	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see page XX)	1 34 .00	35 .00
2 Taxable interest (see page XX)	2 .00	36 .00
3 Ordinary dividends (see page XX)	3 .00	37 .00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4 .00	Not taxable
5 Alimony received (from federal Form 1040, line 11)	5 .00	.00
6 Business income or (loss) (from federal Form 1040, line 12)	6 38 .00	39 .00
7 Capital gain or (loss) (see page XX)	7 .00	.00
8 Other gains or (losses) (from federal Form 1040, line 14)	8 .00	.00
9 IRA distributions (see page XX)	9 .00	.00
10 Pensions and annuities (see page XX)	10 .00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	11 40 .00	41 .00
12 Farm income or (loss) (from federal Form 1040, line 18)	12 42 .00	43 .00
13 Unemployment compensation (see page XX)	13 .00	44 .00
14 Social security benefits (see page XX)	14 .00	.00
15 Other income (see pages XX-XX)	15 .00	.00
16 Add lines 1 through 15	16 .00	.00

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page XX)	17 .00	.00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page XX)	18 .00	.00
19	Health savings account deduction (see page XX)	19	Not deductible for Wisconsin
20	Moving expenses (see page XX)	20 .00	.00
21	One-half of self-employment tax (from federal Form 1040, line 27)	21 .00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page XX)	22 .00	.00
23	Self-employed health insurance deduction (see page XX)	23 .00	.00
24	Penalty on early withdrawal of savings (from federal Form 1040, line 30)	24 .00	.00
25	Alimony paid (from federal Form 1040, line 31a)	25 .00	.00
26	IRA deduction (see page XX)	26 .00	.00
27	Student loan interest deduction (see page XX)	27 .00	.00
28	Tuition and fees deduction (see page XX)	28	Not deductible for Wisconsin
29	Domestic production activities deduction (see page XX)	29 .00	.00
30	Other adjustments included in federal Form 1040, line 36 (list type and amount)	30 .00	.00
31	Total adjustments to income. Add lines 17 through 30	31 .00	.00
Adjusted Gross Income			
32	Wisconsin income. Subtract line 31, column B from line 16, column B	32	45 .00
33	Federal income. Subtract line 31, column A from line 16, column A	33 46 .00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.00. (See page 20)	34	. 47

Tax Computation

35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	48	.00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check this box and see the "Exception" in the instructions for line 36c on page 20	36a	49	
36b	Aliens (see page 20 to determine if you must check this box)	36b	50	
36c	Find the standard deduction for amount on line 33 using table on page 34	36c	51	.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	52	.00
38a	Deduction for exemptions (from line 6 of Exemption Worksheet, page 21)	38a	53	.00
38b	Fill in number of dependents (do not count yourself or your spouse)	38b	54	
38c	If you (or your spouse if filing jointly) were age 65 or over, check here	38c	55	You 56 Spouse
39	Subtract line 38a from line 37. If line 38a is more than line 37, fill in 0 (zero)	39	57	.00
40	Tax (see table on page 36)	40	58	.00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	59	.00
42	School property tax credit (Part-year and full-year residents only)			
a	Rent paid in 2005—heat included 60 .00	Find credit from table page 22	42a	62 .00
	Rent paid in 2005—heat not included 61 .00			
b	Property taxes paid on home in 2005 63 .00	Find credit from table page 23	42b	64 .00
43	Add credits lines 41, 42a, and 42b	43		.00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	65	.00
45	Fill in ratio from line 34	45	X	.
46	Multiply line 44 by ratio on line 45	46	66	.00



Name(s) shown on Form 1NPR

Your social security number

47	Fill in amount from line 46.....	47	_____	.00
48	Armed forces member credit (Full-year Wisconsin residents only).....	48	<u>67</u>	.00
49	Working families tax credit (Full-year Wisconsin residents only).....	49	<u>68</u>	.00
50	Add lines 48 and 49.....	50	<u>69</u>	.00
51	Subtract line 50 from line 47. If line 50 is more than line 47, fill in 0 (zero).....	51	<u>70</u>	.00
52	Alternative minimum tax. Attach Schedule MT.....	52	<u>71</u>	.00
53	Add lines 51 and 52.....	53	<u>72</u>	.00
54	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR).....	54	<u>73</u>	.00
55	Other credits:			
	a Schedule MS.....		<u>74</u>	.00
	b Schedule DI.....		<u>75</u>	.00
	c Schedule VC (Part I).....		<u>76</u>	.00
	d Schedule VC (Part II).....		<u>77</u>	.00
	Total ▶	55	<u>78</u>	.00
56	Add lines 54 and 55.....	56	<u>79</u>	.00
57	Subtract line 56 from line 53. If line 56 is more than line 53, fill in 0 (zero). This is your net tax ..	57	<u>80</u>	.00
58	Recycling surcharge. Attach Schedule RS.....	58	<u>81</u>	.00
59	Sales and use tax due on out-of-state purchases (see page 25).....	59	<u>82</u>	.00
60	Endangered resources donation (decreases refund or increases amount owed).....	60	<u>83</u>	.00
61	Packers football stadium donation (decreases refund or increases amount owed).....	61	<u>84</u>	.00
62	Breast cancer research donation (decreases refund or increases amount owed).....	62	<u>85</u>	.00
63	Veterans trust fund donation (decreases refund or increases amount owed).....	63	<u>86</u>	.00
64	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 26) ▶	<u>87</u>	.00	x .33 = 64 <u>88</u> .00
65	Add lines 57 through 64.....	65	<u>89</u>	.00

Payments and Credits

66	Wisconsin income tax withheld. Attach readable withholding statements	66	<u>90</u>	.00
67	2005 Wisconsin estimated tax paid and amount applied from 2004 return ..	67	<u>91</u>	.00
68	Earned income credit. (Full-year Wisconsin residents only)			
	Number of qualifying children ▶	<u>92</u>		
	Federal credit	▶	<u>93</u>	.00 x _____ % = 68 <u>94</u> .00
69	Farmland preservation credit. (Full-year Wisconsin residents only).....	69	<u>95</u>	.00
70	Net income tax paid to another state. Attach Schedule OS. ...	▶	<u>96</u>	70 <u>97</u> .00
71	Homestead credit. (Full-year Wisconsin residents only).....	71	<u>98</u>	.00
72	Farmland tax relief credit (Full-year Wisconsin residents only)			
	Fill in property taxes on farmland	▶	<u>99</u>	.00 x .20 = 72 <u>100</u> .00
73	Eligible veterans and surviving spouses property tax credit	73	<u>101</u>	.00
74	Add lines 66 through 73.....	74	<u>102</u>	.00



Refund or Amount You Owe

- 75** If line 74 is more than line 65, subtract line 65 from line 74 This is the **AMOUNT YOU OVERPAID** **75** 103 .00 **104**
- 76** Amount of line 75 you want **REFUNDED TO YOU** **76** 105 .00 **106**
- 77** Amount of line 75 to be **APPLIED TO YOUR 2006 ESTIMATED TAX** . . . **77** 107 .00 **108**
- 78** If line 74 is less than line 65, subtract line 74 from line 65 This is the **AMOUNT YOU OWE** **78** 109 .00 **110**
- 79** Underpayment interest. Also include on line 78. **79** 111 .00 **112**

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

**Sign
here** ▶

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Mail your return to: Wisconsin Department of Revenue
(if tax is due) (if refund or no tax due)
PO Box 268 PO Box 59
Madison WI 53790-0001 Madison WI 53785-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C		
		05								

Schedule 1 – Wisconsin Itemized Deduction Credit (see line 41 instructions)

1. Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . . **1** 113 .
2. Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities **2** 114 .
3. Gifts to charity from line 18, federal Schedule A. See instructions for exceptions **3** 115 .
4. Add lines 1 through 3 **4** 116 .
- 5a. Wisconsin standard deduction from Form 1NPR, line 36c 5a .00
- 5b. Ratio from Form 1NPR, line 34. 5b x .
- 5c. Multiply line 5a by ratio on line 5b. Fill in the result on line 5c 5c .
6. Subtract line 5c from line 4. If line 5c is more than line 4, fill in 0 (zero) 6 .
7. Rate of credit is .05 (5%) 7 x .05
8. Multiply line 6 by line 7. Fill in here and on line 41 of Form 1NPR 8 .00

Schedule 2 – Married Couple Credit

(May be claimed only when both spouses have earned income taxable by Wisconsin.) When completing this schedule, be sure to fill in your Wisconsin income in column (A) and your spouse's Wisconsin income in column (B).

- | | (A) YOURSELF | (B) YOUR SPOUSE |
|---|-----------------------|-----------------------|
| 1. Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 1 | <u>117</u> <u>.00</u> | <u>118</u> <u>.00</u> |
| 2. Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income, which is included in column B on Form 1NPR 2 | <u>119</u> <u>.00</u> | <u>120</u> <u>.00</u> |
| 3. Combine lines 1 and 2. This is your total Wisconsin earned income 3 | <u>.00</u> | <u>.00</u> |
| 4. Add amounts on Form 1NPR, lines 17, 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's income . . 4 | <u>121</u> <u>.00</u> | <u>122</u> <u>.00</u> |
| 5. Subtract line 4 from line 3. This is your Wisconsin qualified earned income 5 | <u>.00</u> | <u>.00</u> |
| 6. Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 6 | <u>.00</u> | <u>.00</u> |
| 7. Rate of credit is .03 (3%) 7 | <u>x .03</u> | |
| 8. Multiply line 6 by line 7. Round the result and fill in here and on line 54 of Form 1NPR. Do not fill in more than \$480. 8 | <u>.00</u> | <u>.00</u> |



Complete form using **BLACK INK**

For 2005 or taxable year beginning _____, 2005, ending _____, 20

Claimant's legal last name	Claimant's legal first name and initial	Check proper box: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation (including publicly traded partnership or LLC treated as corporation) <input checked="" type="checkbox"/> Trust or Estate	Claimant's social security number
Spouse's legal last name	Spouse's legal first name and initial		Spouse's social security number
Home address (number and street)			▲ IMPORTANT ▲ Individuals must enter their social security number(s).
City or post office	State Zip code	Daytime telephone number ()	

Questions Questions 1 through 7 **must** be answered (see instructions, page 4).

- 1 a Individuals – Were you a legal resident of Wisconsin for all of 2005? (If “No,” you do not qualify.) . . . 1a ☐ Yes ☐ No
 b Corporations – Were you organized under the laws of Wisconsin? (If “No,” you do not qualify.) . . . 1b ☐ Yes ☐ No
- 2 Have you been notified that you are in noncompliance with **any** soil and water conservation plan or standard? . . . 2 ☐ Yes ☐ No
- 3 Have the 2004 property taxes for all of the farmland on which this claim is based been paid in full? . . . 3 ☐ Yes ☐ No
- 4 What is the number of acres on which this claim is based? (If your claim is based on less than 35 acres, you do not qualify.) . . . 4 ACRES
- 5 Did the farmland produce gross farm profits of at least \$6,000 during 2005 or a total of at least \$18,000 during 2003, 2004, and 2005 combined? . . . 5 ☐ Yes ☐ No
- 6 Were at least 35 acres of the farmland on which this claim is based enrolled in the Conservation Reserve Program during 2005? . . . 6 ☐ Yes ☐ No
- 7 If the farmland was used by someone else who met the requirement in question 5, what is that person's name and address? _____

Household Income Complete lines 8 through 10.

- 8 Taxable income and dependents' farm income (see instructions, page 4). **Use Dollars Only**
- a Individuals (including partners and all corporate shareholders) –
- (1) Income from line 13 of Form 1 (Form 1NPR filers see instructions) . . . 8a(1) _____ .00
- (2) Spouse's income from Wisconsin income tax return (if married filing separately) . . . 8a(2) _____ .00
- (3) Farm income of dependents under age 18 – Complete the worksheet below . . . 8a(3) _____ .00

Name	Birth Date	Farm Income
		.00
		.00
		.00
Total farm income – fill in here and on line 8a(3) above		.00

Note: If you have more than 3 dependents with farm income, attach a separate schedule.

- b Corporations – Income from Wisconsin Form 4 or 5 (see instructions) . . . 8b _____ .00
- c Trusts and Estates – Total from Income Worksheet on page 5 . . . 8c _____ .00
- 9 Other household income and adjustments (see instructions, pages 5 through 7).
- a Depreciation . . . 9a _____ .00
- b Nonfarm business losses . . . 9b _____ .00
- c Amortization . . . 9c _____ .00
- d Capital gains not taxable . . . 9d _____ .00
- e Capital loss carryforwards . . . 9e _____ .00
- f Cash public assistance, county relief, and Wisconsin Works payments (do not include foster care payments) . . . 9f _____ .00
- g Child support, maintenance payments, and other support money (court ordered) . . . 9g _____ .00
- h Contributions to deferred compensation plans . . . 9h _____ .00
- i Contributions to IRAs, self-employed SEP, SIMPLE, and qualified plans . . . 9i _____ .00
- j Depletion expense and intangible drilling costs . . . 9j _____ .00
- k Add lines 8 through 9j. Enter here and on line 9L, at the top of page 2 . . . 9k _____ .00



9 L	Fill in the amount from line 9k (page 1) here	9L	_____	.00
m	Gain from sale of home excluded for federal tax purposes (see instructions)	9m	_____	.00
n	Nontaxable housing allowance provided to a member of the clergy	9n	_____	.00
o	Income of a nonresident or part-year resident spouse	9o	_____	.00
p	Interest on state and municipal bonds	9p	_____	.00
q	Interest on United States securities	9q	_____	.00
r	IRA, SEP, SIMPLE, distributions from retirement plans, pension, annuity, railroad retirement, and veterans' pension or disability payments	9r	_____	.00
s	Military compensation or cash benefits	9s	_____	.00
t	Nontaxable income from sources outside Wisconsin	9t	_____	.00
u	Nontaxable income of a Native American	9u	_____	.00
v	Rent reduction for a resident manager	9v	_____	.00
w	Scholarships, fellowships, and grants	9w	_____	.00
x	Social security and SSI payments (do not include Title XX payments)	9x	_____	.00
y	Unemployment compensation	9y	_____	.00
z	Workers' compensation and nontaxable loss of time insurance (for example, sick pay)	9z	_____	.00
10	TOTAL HOUSEHOLD INCOME – Add lines 9L through 9z.	10 ▶	_____	.00

Credit Computation Complete lines 11 through 18, as applicable (see instructions, pages 7 through 9).

11 a	Fill in the net 2005 property taxes on which this claim is based	11a	_____	.00
b	Fill in the SMALLER of the amount on line 11a or \$6,000	11b	_____	.00
12	Using the income amount on line 10, fill in the appropriate amount from TABLE 1 , page 15.	12	_____	.00
13	Subtract line 12 from line 11b (if line 12 exceeds line 11b, fill in 0)	13	_____	.00
14	Using the amount on line 13, fill in the appropriate amount from TABLE 2 , page 16	14	_____	.00
15	Regular Credit – Check box to indicate the percentage of credit for which you qualify:			
a	<input type="checkbox"/> 100% – Fill in amount from line 14	15a	_____	.00
b	<input type="checkbox"/> 80% – Fill in 80% of line 14 amount	15b	_____	.00
c	<input type="checkbox"/> 70% – Fill in 70% of line 14 amount	15c	_____	.00
d	<input type="checkbox"/> Multiple Percentages – From line 21 of WORKSHEET 2 , page 12 ..	15d	_____	.00
16	10% Special Minimum Credit – Fill in 10% of line 11b	16	_____	.00
17	Credit Based On Prior Year's Law – Fill in amount from line 13 of WORKSHEET 1 , page 11 – available only if your agreement was effective before 8/15/91	17	_____	.00
18	FARMLAND PRESERVATION CREDIT – Fill in the LARGEST of line 15a through 17 on line 18. Fill in the credit from line 18 on one of the following lines: line 44 of Form 1; line 69 of Form 1NPR; line 1, Schedule C2, of Form 4 or Form 5; or line 17 of Form 2	18 ▶	_____	.00

Certification If applicable, check the box on line 19 to certify both of the following (see instructions, page 9):

- 19 a None of the information on my previously submitted zoning certificate has changed, and
 b I have notified the county land conservation committee that I intend to file a 2005 Schedule FC .. 19 ☐

Sign Here This farmland preservation credit claim and all attachments are true, correct, and complete to the best of my knowledge.

Claimant's signature

Date

1NPR

Nonresident & part-year resident

Wisconsin
income tax

2005

For the year Jan. 1-Dec. 31, 2005,
or other tax year

Check box
if this is an
amended
return ☐

beginning: _____, 2005
ending: _____, 20____.

Your social security number 998 55 6868	Spouse's social security number
---	-------------------------------------

Your legal last name TEABAG		Legal first name and middle initial CHERYL		State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse Checking the box(es) will not change your tax or refund.
If a joint return, spouse's legal last name		Spouse's legal first name and middle initial		
Home address (number and street) 1810 BADGER LANE				
City or post office MADISON		State WI	Zip code 53713	Tax district Check proper box and fill in name of Wisconsin city, village, or town, and the county in which you lived at the end of 2005 or before leaving Wisconsin (non-residents leave blank). <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name FOND DU LAC County of FOND DU LAC School district Fill in your school district number (see page XX) _____

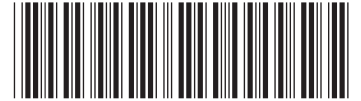
Filing status

- ☒ Single
- ☐ Married filing joint return (even if only one had income)
- ☐ Married filing separate return. Fill in spouse's SSN above. _____
Fill in spouse's full name here ▼
- ☐ Head of household (with qualifying person) (see page XX).
Also, check here if married. ☐

Resident status Check the box(es) that applies

- ☐ Full-year resident of Wisconsin
- ☐ Nonresident of Wisconsin; Resident of _____ (state)
- ☒ Part-year resident of Wisconsin from _____ to **12/31** (month/day)

NOTE If you changed your legal residence from Wisconsin to another state during 2005, complete the residence questionnaire on page XX.



Income

	A. Federal column	B. Wisconsin column
1 Wages, salaries, tips, etc. (see page XX)	1 38556 .00	14864 .00
2 Taxable interest (see page XX)	2 588 .00	588 .00
3 Ordinary dividends (see page XX)	3 19 .00	19 .00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4 .00	Not taxable
5 Alimony received (from federal Form 1040, line 11)	5 .00	.00
6 Business income or (loss) (from federal Form 1040, line 12)	6 -3000 .00	-500 .00
7 Capital gain or (loss) (see page XX)	7 .00	.00
8 Other gains or (losses) (from federal Form 1040, line 14)	8 .00	.00
9 IRA distributions (see page XX)	9 .00	.00
10 Pensions and annuities (see page XX)	10 .00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	11 .00	.00
12 Farm income or (loss) (from federal Form 1040, line 18)	12 .00	.00
13 Unemployment compensation (see page XX)	13 .00	.00
14 Social security benefits (see page XX)	14 .00	.00
15 Other income (see pages XX-XX)	15 .00	.00
16 Add lines 1 through 15	16 36163 .00	14971 .00

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page XX)	17 .00	.00
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page XX)	18 .00	.00
19	Health savings account deduction (see page XX)	19	Not deductible for Wisconsin
20	Moving expenses (see page XX)	20 5147 .00	.00
21	One-half of self-employment tax (from federal Form 1040, line 27)	21 .00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page XX)	22 .00	.00
23	Self-employed health insurance deduction (see page XX)	23 .00	.00
24	Penalty on early withdrawal of savings (from federal Form 1040, line 30)	24 .00	.00
25	Alimony paid (from federal Form 1040, line 31a)	25 .00	.00
26	IRA deduction (see page XX)	26 .00	.00
27	Student loan interest deduction (see page XX)	27 .00	.00
28	Tuition and fees deduction (see page XX)	28	Not deductible for Wisconsin
29	Domestic production activities deduction (see page XX)	29 .00	.00
30	Other adjustments included in federal Form 1040, line 36 (list type and amount)	30 .00	.00
31	Total adjustments to income. Add lines 17 through 30	31 5147 .00	.00
Adjusted Gross Income			
32	Wisconsin income. Subtract line 31, column B from line 16, column B	32	14971 .00
33	Federal income. Subtract line 31, column A from line 16, column A	33 31016 .00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.00. (See page 20)	34	.4827

Tax Computation

35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	31016 .00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check this box and see the "Exception" in the instructions for line 36c on page 20	36a	<input type="checkbox"/>
36b	Aliens (see page 20 to determine if you must check this box)	36b	<input type="checkbox"/>
36c	Find the standard deduction for amount on line 33 using table on page 34	36c	5386 .00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	25630 .00
38a	Deduction for exemptions (from line 6 of Exemption Worksheet, page 21)	38a	700 .00
38b	Fill in number of dependents (do not count yourself or your spouse)	38b	
38c	If you (or your spouse if filing jointly) were age 65 or over, check here	38c	<input type="checkbox"/> You <input type="checkbox"/> Spouse
39	Subtract line 38a from line 37. If line 38a is more than line 37, fill in 0 (zero)	39	24930 .00
40	Tax (see table on page 36)	40	1432 .00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	.00
42	School property tax credit (Part-year and full-year residents only)		
a	Rent paid in 2005—heat included 2050 .00	Find credit from table page 22	42a 49 .00
	Rent paid in 2005—heat not included .00		
b	Property taxes paid on home in 2005 .00	Find credit from table page 23	42b .00
43	Add credits lines 41, 42a, and 42b	43	49 .00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	1383 .00
45	Fill in ratio from line 34	45	X . 4827
46	Multiply line 44 by ratio on line 45	46	668 .00



Name(s) shown on Form 1NPR

Your social security number

47	Fill in amount from line 46.....	47	<u>668</u>	<u>.00</u>
48	Armed forces member credit (Full-year Wisconsin residents only).....	48	<u>.00</u>	
49	Working families tax credit (Full-year Wisconsin residents only).....	49	<u>.00</u>	
50	Add lines 48 and 49.....	50	<u>.00</u>	
51	Subtract line 50 from line 47. If line 50 is more than line 47, fill in 0 (zero).....	51	<u>668</u>	<u>.00</u>
52	Alternative minimum tax. Attach Schedule MT.....	52	<u>.00</u>	
53	Add lines 51 and 52.....	53	<u>668</u>	<u>.00</u>
54	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR).....	54	<u>.00</u>	
55	Other credits:			
	a Schedule MS.....		<u>.00</u>	
	b Schedule DI.....		<u>.00</u>	
	c Schedule VC (Part I).....		<u>.00</u>	
	d Schedule VC (Part II).....		<u>.00</u>	
	Total ▶	55	<u>.00</u>	
56	Add lines 54 and 55.....	56	<u>.00</u>	
57	Subtract line 56 from line 53. If line 56 is more than line 53, fill in 0 (zero). This is your net tax ..	57	<u>668</u>	<u>.00</u>
58	Recycling surcharge. Attach Schedule RS.....	58	<u>.00</u>	
59	Sales and use tax due on out-of-state purchases (see page 25).....	59	<u>.00</u>	
60	Endangered resources donation (decreases refund or increases amount owed).....	60	<u>.00</u>	
61	Packers football stadium donation (decreases refund or increases amount owed).....	61	<u>.00</u>	
62	Breast cancer research donation (decreases refund or increases amount owed).....	62	<u>.00</u>	
63	Veterans trust fund donation (decreases refund or increases amount owed).....	63	<u>.00</u>	
64	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 26) ▶	<u>.00</u>	x .33 =	64 <u>.00</u>
65	Add lines 57 through 64.....	65	<u>668</u>	<u>.00</u>

Payments and Credits

66	Wisconsin income tax withheld. Attach readable withholding statements	66	<u>863</u>	<u>.00</u>
67	2005 Wisconsin estimated tax paid and amount applied from 2004 return ..	67	<u>.00</u>	
68	Earned income credit. (Full-year Wisconsin residents only)			
	Number of qualifying children ▶ <input type="text"/>			
	Federal credit	▶	<u>.00</u> x <u> </u> % =	68 <u>.00</u>
69	Farmland preservation credit. (Full-year Wisconsin residents only).....	69	<u>.00</u>	
70	Net income tax paid to another state. Attach Schedule OS...▶	70	<u>.00</u>	
71	Homestead credit. (Full-year Wisconsin residents only).....	71	<u>.00</u>	
72	Farmland tax relief credit (Full-year Wisconsin residents only)			
	Fill in property taxes on farmland	▶	<u>.00</u> x .20 =	72 <u>.00</u>
73	Eligible veterans and surviving spouses property tax credit	73	<u>.00</u>	
74	Add lines 66 through 73.....	74	<u>863</u>	<u>.00</u>



Refund or Amount You Owe

- 75** If line 74 is more than line 65, subtract line 65 from line 74 This is the **AMOUNT YOU OVERPAID** **75** 195 **.00**
- 76** Amount of line 75 you want **REFUNDED TO YOU** **76** 195 **.00**
- 77** Amount of line 75 to be **APPLIED TO YOUR 2006 ESTIMATED TAX** . . . **77** .00
- 78** If line 74 is less than line 65, subtract line 74 from line 65 This is the **AMOUNT YOU OWE** **78** .00
- 79** Underpayment interest. Also include on line 78. **79** .00

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

**Sign
here** ▶

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Mail your return to: Wisconsin Department of Revenue
(if tax is due) (if refund or no tax due)
PO Box 268 PO Box 59
Madison WI 53790-0001 Madison WI 53785-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C		
		05								

Schedule 1 – Wisconsin Itemized Deduction Credit (see line 41 instructions)

1. Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . . **1** .00
2. Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities **2** .00
3. Gifts to charity from line 18, federal Schedule A. See instructions for exceptions **3** 495 **.00**
4. Add lines 1 through 3 **4** 495 **.00**
- 5a. Wisconsin standard deduction from Form 1NPR, line 36c **5a** 5386 **.00**
- 5b. Ratio from Form 1NPR, line 34. **5b** x .4827
- 5c. Multiply line 5a by ratio on line 5b. Fill in the result on line 5c **5c** 2600 **.00**
6. Subtract line 5c from line 4. If line 5c is more than line 4, fill in 0 (zero) **6** .00
7. Rate of credit is .05 (5%) **7** x .05
8. Multiply line 6 by line 7. Fill in here and on line 41 of Form 1NPR **8** .00

Schedule 2 – Married Couple Credit

(May be claimed only when both spouses have earned income taxable by Wisconsin.) When completing this schedule, be sure to fill in your Wisconsin income in column (A) and your spouse's Wisconsin income in column (B).

- | | (A) YOURSELF | (B) YOUR SPOUSE |
|---|--------------|-----------------|
| 1. Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 1 | <u>.00</u> | <u>.00</u> |
| 2. Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income, which is included in column B on Form 1NPR 2 | <u>.00</u> | <u>.00</u> |
| 3. Combine lines 1 and 2. This is your total Wisconsin earned income 3 | <u>.00</u> | <u>.00</u> |
| 4. Add amounts on Form 1NPR, lines 17, 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's income . . 4 | <u>.00</u> | <u>.00</u> |
| 5. Subtract line 4 from line 3. This is your Wisconsin qualified earned income 5 | <u>.00</u> | <u>.00</u> |
| 6. Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 6 | <u>.00</u> | <u>.00</u> |
| 7. Rate of credit is .03 (3%) 7 | <u>x .03</u> | |
| 8. Multiply line 6 by line 7. Round the result and fill in here and on line 54 of Form 1NPR. Do not fill in more than \$480. 8 | <u>.00</u> | <u>.00</u> |

